

DELAYS IN POSTMARK DATES MAY AFFECT DEDUCTIBILITY OF YEAR-END CHARITABLE GIVING

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Recent guidance released by the United States Postal Service (USPS) warns that new initiatives and processes employed by the USPS may cause postmark dates on mail deposited with the USPS to be delayed (i.e., not marked on the mailpieces on the dates received).¹ Charities should be aware of the potential impact of such delays when addressing the timing of contributions made near year-end.

Under federal tax law, ordinarily, a contribution is made at the time delivery is effected. Treasury Regulation Section 1.170A-1(b) states that the unconditional delivery or mailing of a check which subsequently clears in due course will constitute an effective contribution on the date of delivery or mailing. In other contexts, federal tax law provides that the postmark date is the deemed date of delivery for any “return, claim, statement, or other document required to be filed, or any payment required to be made, within a prescribed period or on or before a prescribed date under authority of any provision of the internal revenue laws...” [Internal Revenue Code Section 7502].

Charities have long relied on the postmark date on contributions received by mail for gifts received shortly after December 31 to determine whether to record such gifts as having been made in the previous calendar year or the current year.

Effective December 24, 2025, the USPS added section 608.11, “Postmarks and Postal Possession,”

to the Domestic Mail Manual, which provides additional information about the use of postmarks. In this guidance, the USPS has indicated that “the postmark date does not inherently or necessarily align with the date on which the Postal Service first accepted possession of the mailpiece” and that postmark dates may be delayed due to the implementation of certain new initiatives.

Observations and Recommendations

Given the information provided by the USPS, we recommend that charities advise donors of the potential implications of delayed postmark dates on year-end giving.

Charities should make donors aware that the postmark date may not align with the date on which the USPS first takes possession of a mailpiece, so that donors can make other arrangements to document the timing of their year-end giving.

Donors who wish to ensure that their contributions display a more accurate postmark date that aligns with the date that the USPS first takes possession of the mailpiece can request a manual (local) postmark at a retail USPS location. Donors should retain proof of the date on which the USPS first took possession of their mailpiece using certified mail, a manual stamp, or other official documentation. Alternatively, donors may wish to pursue alternative giving methods, such as electronic giving options, to ensure that the documentation supporting the timing of their gifts reflects the intended date of the gifts.

Unfortunately, neither donors nor charities may rely on the date on a check to support the timing of a charitable contribution, because the mere fact that a check is dated on a certain date does not support the position that the check was actually mailed or delivered to the charity on that date.

¹Source: <https://www.federalregister.gov/documents/2025/11/24/2025-20740/postmarks-and-postal-possession>

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